

Form F-66 (IA-2) (5-8-2013)					
STATE OF IOWA 2013 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2013 CITY OF _____, IOWA DUE: December 1, 2013		16208300300000 City Clerk PO Box 216 Elk Horn, IA 51531 <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		172,795		172,795	168,769
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		172,795		172,795	168,769
Delinquent property taxes		0		0	
TIF revenues		105,069		105,069	105,000
Other city taxes		74,510	0	74,510	66,767
Licenses and permits		1,023	0	1,023	1,000
Use of money and property		2,189	0	2,189	2,500
Intergovernmental		295,564	142,698	438,262	82,846
Charges for fees and service		21,471	303,350	324,821	323,810
Special assessments		0	0	0	0
Miscellaneous		6,519	0	6,519	187,000
Other financing sources		217,321	190,639	407,960	700,000
Total revenues and other sources		896,461	636,687	1,533,148	1,637,692
Expenditures and Other Financing Uses					
Public safety		398,022	0	398,022	394,218
Public works		55,632	0	55,632	157,587
Health and social services		0	0	0	0
Culture and recreation		162,894	0	162,894	175,322
Community and economic development		0	0	0	0
General government		54,837	0	54,837	58,305
Debt service		42,793	0	42,793	74,391
Capital projects		0	0	0	0
Total governmental activities expenditures		714,178	0	714,178	859,823
Business type activities		0	754,066	754,066	1,010,576
Total ALL expenditures		714,178	754,066	1,468,244	1,870,399
Other financing uses, including transfers out		235,100	2,992	238,092	
Total ALL expenditures/And other financing uses		949,278	757,058	1,706,336	1,870,399
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-52,817	-120,371	-173,188	-232,707
Beginning fund balance July 1, 2012		611,738	109,577	721,315	611,713
Ending fund balance June 30, 2013		558,921	-10,794	548,127	379,006
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 782,000	Other long-term debt		\$ 0
Revenue debt		\$ 357,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 1,275,385
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF ELK HORN			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	116,434	5,275		42,793	8,293		172,795			172,795	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	116,434	5,275		42,793	8,293	0	172,795		T01	172,795	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	116,434	5,275		42,793	8,293	0	172,795			172,795	6
7	TIF revenues			105,069				105,069		T01	105,069	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	15,665						15,665		T19	15,665	13
14	Other local option taxes		58,845					58,845		T09	58,845	14
15	TOTAL OTHER CITY TAXES	15,665	58,845	0	0	0	0	74,510	0		74,510	15
16	Section B - LICENSES AND PERMITS	1,023						1,023		T29	1,023	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	229						229		U20	229	18
19	Rents and royalties	1,960						1,960		U40	1,960	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	2,189	0	0	0	0	0	2,189	0		2,189	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ELK HORN			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		63,397					63,397		C46	63,397	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0	142,698	C89	142,698	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	State Library Funding	2,147						2,147		C89	2,147	54
55	Iowa Great Places Grant	75,000						75,000			75,000	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	77,147	63,397	0	0	0	0	140,544	142,698		283,242	60
61												61
62	Local grants and reimbursements											62
63	County contributions	6,800						6,800			6,800	63
64	Library service	2,000						2,000		D89	2,000	64
65	Township contributions	16,685						16,685		D89	16,685	65
66	Fire/EMT service							0		D89	0	66
67	Shelby County Grant	1,500						1,500		D89	1,500	67
68	Fire Station Fund Drive	118,385						118,385			118,385	68
69	IA West Grant	9,650						9,650			9,650	69
70	Total local grants and reimbursements	155,020	0	0	0	0	0	155,020	0		155,020	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	232,167	63,397	0	0	0	0	295,564	142,698		438,262	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	188,185	A91	188,185	73
74	Sewer							0	54,588	A8Ø	54,588	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	60,577	A81	60,577	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ELK HORN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	522						522		A89	522	99
100	Park, recreation, and cultural charges	20,949						20,949		A61	20,949	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	21,471	0	0	0	0	0	21,471	303,350		324,821	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	100						100		U99	100	108
109	Deposits and sales/fuel tax refunds	495						495		U99	495	109
110	Sale of property and merchandise	1,500						1,500		U11	1,500	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Pool Refunds	83						83			83	114
115	IMWCA Refund	737						737			737	115
116	Partridge Payment	2,990						2,990			2,990	116
117	Property Tax Assessments	614						614			614	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	6,519	0	0	0	0	0	6,519	0		6,519	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF ELK HORN					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	395,468	127,517	105,069	42,793	8,293	0	679,140	446,048		1,125,188	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0	169,868	NR	169,868	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	7,851	104,401					112,252	20,771		133,023	127
128	<i>Internal TIF loans and transfers in</i>	18,000	87,069					105,069			105,069	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	25,851	191,470	0	0	0	0	217,321	190,639		407,960	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	421,319	318,987	105,069	42,793	8,293	0	896,461	636,687		1,533,148	132
133												133
134	Beginning fund balance July 1, 2012	576,521	14,116	0	0	21,101	0	611,738	109,577		721,315	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	997,840	333,103	105,069	42,793	29,394	0	1,508,199	746,264		2,254,463	136
137												137
138												138
139												139
140												140
141												141
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158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF ELK HORN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	13,240						13,240		E62	13,240	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	20,078						20,078		E24	20,078	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction	364,704						364,704		F24	364,704	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	398,022	0	0	0	0	0	398,022			398,022	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ELK HORN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		44,912					44,912		E44	44,912	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		9,535					9,535		E44	9,535	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		1,185					1,185		E44	1,185	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	0	55,632	0	0	0	0	55,632			55,632	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ELK HORN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ELK HORN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	35,731						35,731		E52	35,731	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	26,424						26,424		E61	26,424	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	1,327						1,327		E61	1,327	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction	94,890						94,890		F61	94,890	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	4,522						4,522		E61	4,522	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	162,894	0	0	0	0	0	162,894			162,894	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0			0	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ELK HORN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	2,300						2,300		E29	2,300	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	6,269						6,269		E23	6,269	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	5,387						5,387		E31	5,387	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	20,430						20,430		E89	20,430	171
172	Other general government — Current operation	20,451						20,451		E89	20,451	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	54,837	0	0	0	0	0	54,837			54,837	176
177	Section G — DEBT SERVICE				42,793			42,793			42,793	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	42,793	0	0	42,793			42,793	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	615,753	55,632	0	42,793	0	0	714,178			714,178	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ELK HORN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								183,715	E91	183,715	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								515,553	E80	515,553	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								54,798	E81	54,798	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF ELK HORN					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								754,066		754,066	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	615,753	55,632	0	42,793	0	0	714,178	754,066		1,468,244	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	100,000	30,031					130,031	2,992		133,023	255
256	Internal TIF loans/repayments and transfers out			105,069				105,069			105,069	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	100,000	30,031	105,069	0	0	0	235,100	2,992		238,092	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	715,753	85,663	105,069	42,793	0	0	949,278	757,058		1,706,336	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								-10,794		-10,794	269
270	Total ending fund balance June 30, 2013	282,087	247,440	0	0	29,394	0	558,921	-10,794		548,127	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	997,840	333,103	105,069	42,793	29,394	0	1,508,199	746,264		2,254,463	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF ELK HORN

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$ \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

Amount - Omit cents

Z00 \$

117,569

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 931,000	29U \$	39U \$ 80,000	49U \$ 494,000	49U \$	49U \$ 357,000	49U \$	I91 \$ 26,925
2. Sewer utility	19U	29U 300,000	39U 12,000	49U 288,000	49U	49U	49U	I89 863
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10.	19U	29U	39U	49U	49U	49U	49U	I89
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	931,000	300,000	92,000	782,000	0	357,000	0	27,788

B. Short-term debt

Outstanding as of JULY 1, 2012

61V \$

64V \$

Outstanding as of JUNE 30, 2013

61V \$

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .						
	W01 W31 W61					
	\$		\$		548,127	548,127
REMARKS						V98

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